



Ohio Revised Code

Section 5703.0510 Claiming tax credits; required documentation.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

(A) Notwithstanding any other provision of the Revised Code that requires a taxpayer to provide a tax credit certificate to the tax commissioner upon the commissioner's request, any person claiming a credit against a tax or fee administered by the commissioner shall provide a copy of any accompanying certificate issued by the director of development services or by another state agency, if applicable, demonstrating the person's eligibility for the credit claimed.

(B) If the commissioner prescribes a form for the purpose of tracking the credits claimed by a person against any tax or fee administered by the commissioner, the person shall provide the completed form and a copy of any certificate described in division (A) of this section on or before the due date of the return, report, or schedule for the tax or fee against which the credit is claimed.

(C) If a person fails to provide a certificate or form as required under this section, the commissioner shall deny the credit claimed by the person until such certificate or form is provided to the commissioner. Any amount denied under this section may be assessed in the same manner as the underlying tax or fee.
